

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 6

GOVERNMENT OF GOA

Department of Finance
Revenue & Expenditure Division.

Notification

1/1/2000-Fin-(R&C)-I

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby make the following Rules so as to amend the Goa, Daman and Diu (Excise Duty) Rules, 1964 namely:—

1. *Short title and commencement.*— (1) These Rules may be called the Goa Excise Duty (Amendment) Rules, 2000.

(2) They shall come into force with effect from 1-4-2000.

2. *Amendment of rule 16.*— In Goa, Daman and Diu Excise Duty Rules, 1964 (hereinafter referred to as 'the principal Rules'), in rule 16 in sub-rule (1), after clause (iv), the following clause shall be inserted, namely:—

“(v) Maximum retail price wherever applicable with minimum printing size of 7.5 m.m. x 7.5 m.m.”.

3. *Insertion of new rule.*— After rule 43 of the principal Rules, the following rule shall be inserted, namely:—

“43-A.—Strength of liquor”.— The strength of liquor shall be as under :—

(i) Strength of IMFL shall not exceed 25° U. P.,

(ii) Strength of wine shall not exceed 42 per cent proof spirit,

(iii) Strength of Beer.— Alcoholic strength of mild beer shall not exceed 5% v/v or 8.77% proof spirit and strong beer shall exceed 5% v/v or 8.77% proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.

4. *Amendment of Chapter V-A.*— In the principal Rules, for existing Chapter V-A, the following shall be substituted:—

“CHAPTER V-A

Manufacture of rectified spirit, extra neutral alcohol, neutral spirit, absolute alcohol, grain spirit, malt spirit, grape spirit and additives.

52-A.— The provisions of rules 41 to 52 shall *mutatis mutandis* apply to —

(i) The manufacture of rectified spirit;

(ii) The manufacture of extra neutral alcohol by redistillation;

(iii) The manufacture of absolute alcohol;

(iv) The manufacture of malt spirit/grape spirit;

(v) The manufacture of grain spirit;

(vi) The manufacture of additives and the like;

(vii) The sale of rectified spirit by the manufacturer thereof;

(viii) The sale of absolute alcohol/extra neutral alcohol by the manufacturer thereof;

(ix) The sale of malt spirit/grape spirit/grain spirit/ additives by the manufacturer thereof.”

5. *Amendment of rule 90.*— In rule 90 of the principal Rules, after sub-rule (9), the following shall be inserted, namely:—

“(10) The Commissioner may, if he is satisfied that sufficient and good reason exist, for authorising additional points for effecting sale in the licensed premises meant for consumption of foreign liquor only may grant additional such points on an application made by the licensee.”

6. *Amendment to rule 99.*— In rule 99 of the principal Rules, in sub-rule (1) in clause (b), the following proviso shall be inserted, namely:—

“Provided any licensee desirous to serve their clientele beyond 11 p.m. in bars and restaurants in the hotels may apply to the Commissioner of Excise for granting such permission”.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 31st March, 2000.

Notification

1/1/2000-Fin (R&C)-II

In exercise of the powers conferred by section 12 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897); the Government of Goa hereby amends the Government Notification No. FIN (Rev.)/2-35/15/75(C) dated 25-3-1976 published in the Official Gazette, Series I No. 52, dated 25-3-1976 (herein-after called “the principal Notification”), as follows, namely:—

In the principal Notification,—

- (i) For Part A, the following shall be substituted, namely:—

“PART A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa, Daman and Diu Excise Duty Act, 1964.

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|--------|--|---------------------------|
| 1. (a) | Indian made foreign liquor other than milk punch, wines and beer for brands for maximum retail price below rupees 50/- per 750 ml. | Rs. 12.00 per bulk litre. |
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|-----|--|---------------------------|
| (b) | Indian made foreign liquor other than milk punch, wines and beer for brands not covered in 1(a) above. | Rs. 35.00 per proof litre |
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| 2. (a) | Milk punch and wines without using rectified spirit. | Rs. 2.00 per bulk litre |
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| (b) | Milk punch and wines using rectified spirit for fortification. | Rs. 6.00 per bulk litre |
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3. Beer

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| (i) | Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit. | Rs. 8.00 per bulk litre. |
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| (ii) | Whose alcoholic strength exceeds 5% v/v or 8.77% proof spirit but does not exceed 8% v/v or 14.03% of proof spirit. | Rs. 14.00 per bulk litre. |
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| 4. (i) | Country liquor (other than cashew liquor) when manufactured with rectified spirit as a base material. | Rs. 30.00 per proof litre. |
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| (ii) | Country liquor (other than cashew liquor) when manufactured from materials other than rectified spirit. | Rs. 1.00 per proof litre. |
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| 5. | Cashew liquor | Rs. 1.50 per proof litre. |
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| 6. | Blended country liquor. | Re. 0.50 per bulk litre in addition to the rates of duty for items (4) or (5) above as the case may be”. |
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(ii) In Part D,

- (a) For sub-parts I, II and IV, the following shall be substituted, namely:—

“1. Manufacture:

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| (1) | For manufacturing Indian made foreign liquor other than beer, wines or milk punch; upto 20,000 bulk litres. | Rs. 40,000/- |
| | Exceeding 20,000 bulk litres but not exceeding 40,000 bulk litres. | Rs. 44,000/- |
| | Exceeding 40,000 bulk litres but not exceeding 60,000 bulk litres. | Rs. 53,600/- |
| | For every additional 60,000 bulk litres or part thereof in excess of 60,000 bulk litres. | Rs. 2,400/- |

(2)	For manufacturing beer: Upto 50,000 bulk litres.	Rs. 1,50,000/-	(b)	Without use of rectified spirit as a Base material:	
	Exceeding 50,000 bulk litres but not exceeding 1,50,000 bulk litres.	Rs. 1,60,000/-	(i)	by still with capacity not exceeding 150 litres.	Rs. 20/-
	Exceeding 1,50,000 bulk litres but not exceeding 3,00,000 bulk litres.	Rs. 1,72,000/-	(ii)	in any other case: Upto 20,000 bulk litres.	Rs. 100/-
	Exceeding 3,00,000 bulk litres but not exceeding 5,00,000 bulk litres.	Rs. 1,87,000/-		Exceeding 20,000 bulk litres but not exceeding 50,000 bulk litres.	Rs. 300/-
	For every additional 1,00,000 bulk litres or part thereof in excess of 5,00,000 bulk litres.	Rs. 10,000/-		Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres.	Rs. 500/-
(3)	For manufacturing wine or milk punch: Upto 5,000 bulk litres.	Rs. 20,000/-	(6)	For blending of country liquor.	Rs. 200/-
	For every additional 5,000 bulk litres or part thereof in excess of 5,000 bulk litres.	Rs. 2,000/-	(7)	For manufacturing denatured spirituous preparations:	
(4) (a)	For manufacturing rectified spirit or ENA/absolute alcohol or both: Upto 25,000 bulk litres.	Rs. 75,000/-	(a)	where quantity of denatured spirit, is less than 5,000 litres.	Rs. 2,000/-
	Exceeding 25,000 bulk litres but not exceeding 50,000 bulk litres.	Rs. 1,50,000/-	(b)	where quantity of denatur- ed spirit is more than 5,000 litres but less than 15,000 litres.	Rs. 10,000/-
	For every additional 25,000 bulk litres or part thereof in excess of 50,000 bulk litres.	Rs. 50,000/-	(c)	where quantity of denatured spirit is more than 15,000 litres.	Rs. 10,000/- plus Rs. 2/- per additional bulk litres of denatured spirit.
(b)	For manufacturing Malt Spirit/ /Grape Spirit/Grain Spirit/ Additives upto 25,000 bulk litres.	Rs. 75,000/-	(8)	For bottling of denatured spirit, rectified spirit, neutral spirit, extra neutral alcohol, absolute alcohol, malt spirit, grape spirit and denatured spirituous preparations.	Re. 0.20 per bottle subject to a mini- mum of Rs. 100/-.
	Exceeding 25,000 bulk litres but not exceeding 50,000 bulk litres.	Rs. 1,50,000/-	(9)	For bottling of country liquor	Re. 0.20 per bottle subject to a mini- mum of Rs. 100/-.
(5)	For manufacturing Country Liquor:		(10)	For bottling of beer	Re. 0.20 per bottle subject to a mini- mum of Rs. 500/-.
(a)	With rectified spirit as a base Material: Upto 20,000 bulk litres.	Rs. 20,000/-			
	Exceeding 20,000 bulk litres but not exceeding 50,000 bulk litres.	Rs. 60,000/-			
	Exceeding 50,000 bulk litres but not exceeding 1,00,000 bulk litres.	Rs. 1,00,000/-			
	For every additional 20,000 bulk litres or part thereof in excess of 1,00,000 bulk litres.	Rs. 8,000/-			

- (11) For bottling of wines and milk punch
Re. 0.20 per bottle subject to a minimum of Rs. 50/-.
- (12) For bottling of foreign liquor or Indian made foreign liquor other than beer, wines or milk punch.
Rs. 2.50 per case of capacity not exceeding 9 bulk litres, or in proportionate for bigger packings subject to a minimum of Rs. 200/-.

Explanation 1:—For the purpose of items (8) to (12), 'bottle' means a bottle of the capacity up to one litre only and a case comprising of bottles containing quarts, pints, nips and miniatures, etc. contents in the containers do not exceed 9 bulk litres.

Explanation 2:—“Denatured spirituous preparations” means preparations made out of denatured spirit, such as French polish, tinner, varnish, dyes and colours.

II — SALE:

- (1) For wholesale vendor of Indian made foreign liquor whose annual turnover exceeds Rs. 10 lakhs. Rs. 25,000/-
- (2) For wholesale vendor of country liquor whose annual turnover exceeds Rs. 10 lakhs. Rs. 20,000/-
- (3) For wholesale vendors of Indian made foreign liquor whose turnover is less than Rs. 10 lakhs:
- (a) Cities Rs. 10,000/-
(b) Towns Rs. 7,000/-
(c) Coastal villages Rs. 7000/-
(d) Villages other than coastal villages Rs. 4000/-
- (4) For wholesale vendors of country liquor whose turnover is less than Rs. 10 lakhs:
- (a) Cities Rs. 6,000/-
(b) Towns Rs. 3,500/-
(c) Coastal villages Rs. 3,500/-
(d) Villages other than coastal villages Rs. 2,000/-

- (5) For retail vendors of foreign liquor:
- (a) 'A' Category Hotel Rs. 55,000/-
(b) 'B' Category Hotel Rs. 40,000/-
(c) Other shops Rs. 25,000/-

(Registered under the Goa, Daman and Diu Registration of Tourist Trade Rules).

- (6) For retail vendors of Indian made foreign liquor only and Indian made foreign liquor and country liquor:
- (a) 'A' Category Hotel Rs. 25,000/-
(b) 'B' Category Hotel Rs. 16,000/-

(Registered under the Goa, Daman and Diu Registration of Tourist Trade Rules).

- (7) For retail vendors of Indian made foreign liquor and country liquor (consumption on the premises).
- (a) Cities Rs. 5,000/-
(b) Towns Rs. 3,000/-
(c) Coastal villages Rs. 3000/-
(d) Villages other than coastal villages Rs. 1,500/-

- (8) For retail vendors of Indian made foreign liquor and country liquor in packed bottles:

- (a) Cities Rs. 5,000/-
(b) Towns Rs. 3,000/-
(c) Coastal villages Rs. 3,000/-
(d) Villages other than coastal villages Rs. 1,500/-

- (9) For retail vendors of country liquor :

- (a) Cities Rs. 1,500/-
(b) Towns Rs. 1,000/-
(c) Coastal villages Rs. 1,000/-
(d) Villages Rs. 700/-

- (10) For retail vendors of liquor other than country liquor :

- (a) Cities Rs. 1,200/-
(b) Towns Rs. 900/-
(c) Villages Rs. 500/-

- (11) For wholesale vendors of rectified spirit or absolute alcohol or both :

- (a) Cities Rs. 2,000/-
(b) Towns Rs. 1,500/-
(c) Villages Rs. 1,200/-

(12)	For retail vendors of rectified spirit or absolute alcohol or both :		premises keeping their licensed premises open for serving their clientele beyond 11.00 p. m.	to annual licence fee.
	(a) Cities	Rs. 500/-		
	(b) Towns	Rs. 300/-	(2)	For an occasional licence for retail vendors of liquor:-
	(c) Villages	Rs. 200/-		First day: Rs 50/-; next four days: Rs. 25/- per day; next fifteen days: Rs. 20/- per day; next 40 days: Rs. 15/- per day; and next 60 days: Rs. 10/- per day.
(13)	For wholesale vendors of denatured spirit :		Explanation:-	
	(a) Cities	Rs. 4,000/-	For the purpose of occasional licence, "day" means the prescribed period to keep open a liquor shop.	
	(b) Towns	Rs. 3,000/-		
	(c) Villages	Rs. 2,500/-		
(14)	For retail vendors of denatured spirit :		(3) Recording of labels:	
	(a) Cities	Rs. 800/-	Labels of various brands of liquor imported during the year into the State from other States of India.	Rs. 50,000/- per label
	(b) Towns	Rs. 500/-	The provision shall apply to re-grant of recording of label for any subsequent year on the payment of fees.	Rs. 25,000/- per label
	(c) Villages	Rs. 300/-		
(15)	For wholesale vendors of denatured spirituous preparations :		(4)(a)	Labels of various brands of any liquor manufactured/ /bottled in the State of Goa, other than country liquor.
	(a) Cities	Rs. 400/-		Rs. 10,000/- per label
	(b) Towns	Rs. 300/-	(b)	Labels of various brands of wines manufactured by process of fermentation of fruits only without adding any potable spirit for preservation and/or fortifying the wine in the State of Goa.
	(c) Villages	Rs. 250/-		Rs. 1,000/- per label
(16)	For retail vendors of denatured spirituous preparations :		(c)	Labels of various brands of country liquor, manufactured/ /bottled in the State of Goa.
	(a) Cities	Rs. 100/-		Rs. 1,000/- per label
	(b) Towns	Rs. 50/-	(d)	Fees for renewal of labels referred to in item (4) (a) hereinabove.
	(c) Villages	Rs. 25/-		Rs. 5,000/- per label
			(e)	Fees for renewal of labels referred to in item (4) (b) and (4) (c) hereinabove.
				Rs. 500/- per label

Explanation I- For the purpose of the above:-

- "Cities" means the municipal areas of Panaji, Margao, Mapusa and Mormugao.
- "Towns" means the municipal areas declared by the Government in the district of North Goa and South Goa.
- "Villages" means all other parts of the State.
- "Coastal villages" means the areas of the villages within one kilometer from the high tide all along the coastal belt, for the purpose of identifying the locations of licensed premises exclusively for levying annual licence fee for sale of liquor.

Explanation II- For the purpose of the additional points for effecting sale of liquor in respect of item (5) hereinabove additional 50% licence fee will be charged for each of additional point for sale duly authorized by the Commissioner of Excise".

IV MISCELLANEOUS

- For retail vendors of liquor for keeping the shop open upto two hours after the prescribed time a surcharge of 50% of the licence fee.
- For retail vendors of IMFL /country liquor for consumption on the

Rs. 150000/-
per annum
in addition

This Notification shall come into force with effect from 1-4-2000.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp).

Panaji, 31st March, 2000.